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BEFORE THE ARIZONA CORPORATION COMMISSION

BOB STUMP
CHAIRMAN
GARY PIERCE
COMMISSIONER
BRENDA BURNS
COMMISSIONER
BOB BURNS
COMMISSIONER
SUSAN BITTER SMITH
COMMISSIONER

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AZ CORP COMMISSION
DOCKET CONTROL

2014 MAY 28 AM 10 03

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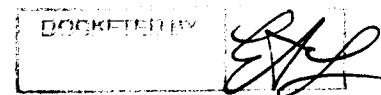
IN THE MATTER OF THE APPLICATION OF
EPCOR WATER ARIZONA INC., AN
ARIZONA CORPORATION, FOR A
DETERMINATION OF THE CURRENT FAIR
VALUE OF ITS UTILITY PLANT AND
PROPERTY AND FOR INCREASES IN ITS
RATES AND CHARGES FOR UTILITY
SERVICE BY ITS MOHAVE WATER
DISTRICT, PARADISE VALLEY WATER
DISTRICT, SUN CITY WATER DISTRICT,
TUBAC WATER DISTRICT, AND MOHAVE
WASTEWATER DISTRICT.

Docket No. WS-01303A-14-0010

Arizona Corporation Commission

DOCKETED

MAY 28 2014



**RUCO'S MOTION TO COMPEL
(EXPEDITED RULING REQUESTED)**

The RESIDENTIAL UTILITY CONSUMER OFFICE ("RUCO") hereby applies to the Arizona Corporation Commission ("Commission") for an Order granting its Motion to Compel Discovery.

RUCO has propounded a number of data requests in this matter. Of particular importance to RUCO is DR # 1.52 which seeks a schedule of plant additions and retirements by year since the Company's last rate case as well as all supporting invoices and other documentation. See Exhibit 1. The Company has provided RUCO with a response(s) which RUCO views as unresponsive. RUCO is not requesting any changes to the time clock or the

1 current procedural schedule but may use this Motion as a basis in the future if it becomes
2 necessary due to RUCO's inability to obtain discovery.

3 In response, RUCO received Schedules in the format of attached Exhibit 2 (which is a
4 copy of one of the Schedules used here as an example). Attached hereto as Exhibit No. 3 is an
5 example of a schedule the Company's predecessor submitted when filing its last rate case
6 application. Exhibit 3 shows the type of information which is normally provided at the time of
7 filing its rate application or shortly thereafter in a Data Request. What the Company provided
8 to RUCO in this case – i.e. Exhibit 2, is devoid of pertinent information and basically of no use.
9 The Company has not provided the beginning balance per account for the utility plant in service
10 and accumulated depreciation nor the depreciation rates used as was approved in the last rate
11 case. The Company obviously has this information and previous orders do not break this
12 information out by account – which is why Company's normally provide this information when
13 requested. Moreover, RUCO may disagree with the starting points (from the prior Commission
14 Decision) used by the Company which it is unable to even consider in this case without the
15 information. In addition to the beginning balances for each district, RUCO needs all additions,
16 retirements, adjustments, and journal entries for each year by plant account since the last rate
17 case. Also, RUCO needs the accumulated depreciation balance for each year since the last
18 rate case. (See Exhibit 3 as was completed by the Company in prior rate filing). RUCO also
19 needs the end balance to make sure it agrees with the plant balance for the test year.

20 Further, the Company has only provided limited invoices which can be seen from its
21 response (Exhibit 1). RUCO sought all the invoices going back to the last rate case not just the
22 invoices from February 2012 through 2013 (there were different test years for some of the
23 districts but they were all before 2012). In addition, these invoices are of no use to RUCO
24 without the completed schedules that they relate to.

1 RUCO originally sent this data request on April 15, 2014. (See Exhibit 4). RUCO has
2 been in touch with the Company and the Company has been acting in good faith and
3 supplementing the information but for the reasons stated above RUCO still is not satisfied with
4 the responses. RUCO is not requesting anything more than what the Company is required to
5 keep as part of its records under the Commission's rules.

6 A.A.C. R14-2-102 provides in relevant part:

7 B. All public service corporations shall maintain adequate accounts
8 and records related to depreciation practices, subject to the
9 following:

- 10 1. Annual depreciation accruals shall be recorded.
- 11 2. A separate reserve for each account or functional account shall
12 be maintained.
- 13 3. The cost of depreciable plant adjusted for net salvage shall be
14 distributed in a rational and systemic manner over the estimated
15 service life of such plant.
- 16 4. Public service corporations having less than \$250,000 in annual
17 revenue shall not be required to maintain depreciation records by
18 separate accounts but shall make annual composite accruals to
19 accumulated depreciation for total depreciable plant.

20 A.A.C. R14-2-411 also states the following:

21 D. Accounts and records

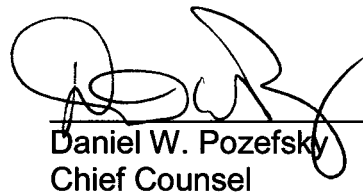
- 22 1. Each utility shall keep general and auxiliary accounting records
23 reflecting the cost of its properties, operating income and expense,
24 assets and liabilities, and all other accounting and statistical data
necessary to give complete and authentic information as to its
properties and operations.
2. Each utility shall maintain its books and records in conformity
with the NARUC Uniform Systems of Accounts for Class A, B, C
and D Water Utilities.
3. A utility shall produce or deliver in this state any or all of its
formal accounting records and related documents requested by the
Commission. It may, at its option, provide verified copies of original
records and documents.

25 This particular data request goes to the heart of the case, the valuation on the plant, and
26 it is therefore imperative that RUCO receive the requested information. RUCO is not

1 suggesting that the Company has to provide it in the exact same format as its predecessor did
2 – although that would be best – as long as the Company provides the complete information and
3 in a format that is easy to understand.

4 WHEREFORE, RUCO requests the Commission grant its Motion to Compel.

5
6 RESPECTFULLY SUBMITTED this 28th day of May, 2014

7
8 
9 Daniel W. Pozefsky
10 Chief Counsel

11 AN ORIGINAL AND THIRTEEN COPIES
12 of the foregoing filed this 28th day
13 of May, 2014 with:

14 Docket Control
15 Arizona Corporation Commission
16 1200 West Washington
17 Phoenix, Arizona 85007

18 COPIES of the foregoing hand delivered/
19 mailed this 28th day of May, 2014 to:

20 Dwight Nodes
21 Hearing Division
22 Arizona Corporation Commission
23 1200 W. Washington
24 Phoenix, Arizona 85007

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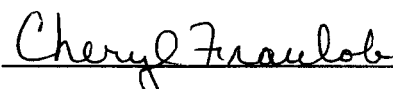
By 

EXHIBIT 1

COMPANY: EPCOR Water Arizona Inc.
DOCKET NO: WS-01303A-14-0010

Response provided by: Sheryl L. Hubbard
Title: Director, Regulatory & Rates

Address: 2355 W. Pinnacle Peak Road, Suite 300
Phoenix, AZ 85027

Company Response Number: RUCO 1.52

Q: Plant Additions and Retirements – Please provide a schedule of plant additions and retirements by year and by line item (e.g., 307 Wells and Springs) in excel format, for each of the intervening years since the test year in the Company's prior rate case through the end of the test year in the current filing. In addition, provide the invoices and other supporting documentation for all of these additions and Retirements.

In addition, please include post-test year invoices.

A: Attached are the authorized depreciation rates for Mohave Water (Docket 10-0448; Decision No. 73145), Sun City Water (Docket 09-0343; Decision No. 72047), and Paradise Valley Water, Tubac Water and Mohave Wastewater (Docket 08-0227; Decision No. 71410). The plant additions, retirements, and adjustments by year and NARUC plant account number for the period February 1, 2012 through the end of the test year June 30, 2013 are attached and labeled "RUCO 1.52 PPE Rollforward – Feb '12-Jun '13.xlsx". The Company is preparing the requested information for the period between the test year in each district's last rate case through January 31, 2012 in the same format as is provided with this response.

The invoices for the February 1, 2012 through June 30, 2013 period were provided on a CD in response to the Arizona Corporation Commission Staff's data request number STF 1.3.

This response will be supplemented as soon as the remaining outstanding information is completed.

EXHIBIT 2

Response to Data Request No. RUCO 1.52

MCRP2201 AZ-Sun City Water
 GLFY Jan-12

Sum of GLAA	Column Labels				
Row Labels	Utility Plant Additions	Utility Plant Add Adjustment	Asset Disposal	Grand Total	
301000			(470.79)	(470.79)	
303200			(180,022.80)	(180,022.80)	
303300			(8,456.30)	(8,456.30)	
303500			(10,493.00)	(10,493.00)	
303600			(2,125.00)	(2,125.00)	
304100			(1,736,999.79)	(1,736,999.79)	
304200			(2,790,894.29)	(2,790,894.29)	
304300			(126,814.80)	(126,814.80)	
304400			(34,162.06)	(34,162.06)	
304500			(374,292.11)	(374,292.11)	
304600			(47,527.84)	(47,527.84)	
304800			(1,383,150.74)	(1,383,150.74)	
305000			(313.93)	(313.93)	
307000		0.00	(5,170,032.36)	(5,170,032.36)	
309000			(351,340.40)	(351,340.40)	
310000	(1,982.24)		(838,985.61)	(840,967.85)	
311100			(4,472.64)	(4,472.64)	
311200	7,920.64		(9,233,634.07)	(9,225,713.43)	
311300			(213,445.59)	(213,445.59)	
311400			(16,218.58)	(16,218.58)	
311500			(142,573.84)	(142,573.84)	
311530			(35,034.52)	(35,034.52)	
320100			(756,354.55)	(756,354.55)	
330000			(3,554,067.67)	(3,554,067.67)	
330200			(7,082.63)	(7,082.63)	
331001			(946,428.60)	(946,428.60)	
331100		160.41	(12,813,869.60)	(12,813,709.19)	
331200		160.43	(4,053,043.46)	(4,052,883.03)	
331300	759.47		(4,425,193.92)	(4,424,434.45)	
331400			(76,118.74)	(76,118.74)	
332000			(0.93)	(0.93)	
333000	505.51	(1,090.14)	(6,308,509.00)	(6,309,093.63)	
334100	(20,267.83)	(12,743.39)	(4,551,771.73)	(4,584,782.95)	
334200			(602,093.84)	(602,093.84)	
334300			(952.03)	(952.03)	
335000		(582.96)	(2,828,428.81)	(2,829,011.77)	
339500			(523.00)	(523.00)	
339600			(174,117.01)	(174,117.01)	
340100			(779,241.59)	(779,241.59)	
340200	2,114.12		(221,171.51)	(219,057.39)	
340300			(43,402.32)	(43,402.32)	
340310			(9,104.82)	(9,104.82)	
340325		0.00	(16,913.85)	(16,913.85)	
340500			(3,853.55)	(3,853.55)	
341100			(975,827.57)	(975,827.57)	
341200			(54,958.02)	(54,958.02)	
341400	(2,913.44)		(12,232.27)	(15,145.71)	
342000			(20,135.17)	(20,135.17)	
343000	(264.82)		(377,102.91)	(377,367.73)	
344000			(107,428.28)	(107,428.28)	
345000			(151,898.56)	(151,898.56)	
346100	(1,704.69)		(219,084.01)	(220,788.70)	
346190	(19,576.89)		(48,924.86)	(68,501.75)	
346200			(1,126.34)	(1,126.34)	
346300			(174,797.19)	(174,797.19)	
347000			(6,669.17)	(6,669.17)	
Grand Total	(35,410.17)	(14,095.65)	(67,023,888.57)	(67,073,394.39)	

EXHIBIT 3

Line No	Reconcile Agua Fria Water Plant & Accum. Depr. to Amounts Previously Approved	Account Sub.	Description	Approved in Dec No. 71410 Monthly Decr. Rate	Approved Dec. 71410 Decr. Rate	LIG 4.5 Remove Common Allocations to districts	Adj LIG-3 Remove Dec 07 Corp JE	LIG - 11 Post TY Plant Additions	RUCO RB #4 Correction of Trm SCW plant	LIG - 1 Retirements from Jul 04 Decision	Staff #1 Disallowed Rancho Cabrillo no invoices	Beg bal in last case included	Adjusted Balance per JDE December 2007	Balance per JDE December 2007
1		101000	301000 Organization	0.00%	\$ 1,229								\$ 1,229	\$ 1,229
2		101000	302000 Franchises	0.00%	321,997								321,997	362,770
3		101000	303000 Land & Land Rights SS	0.00%	1,429,017					4,619			1,433,636	1,392,862
4		101000	303300 Land & Land Rights P	0.00%	(28,462)								(28,462)	(28,462)
5		101000	303400 Land & Land Rights WT	0.00%	624,652								624,652	624,652
6		101000	303500 Land & Land Rights TD	0.00%										
7		101000	304100 Struct & Imp SS	2.50%	9,009,963					11,196			9,020,159	9,020,159
8		101000	304200 Struct & Imp P	1.67%	4,836,856								4,836,856	4,836,856
9		101000	304300 Struct & Imp WT	1.67%	1,162,010								1,162,010	1,162,010
10		101000	304400 Struct & Imp TD	1.67%	3,743,106					(192,154)			3,550,952	3,550,952
11		101000	304500 Struct & Imp AG	1.67%										
12		101000	304600 Struct & Imp Offices	1.67%	173,284								173,284	173,284
13		101000	304620 Struct & Imp Leasehold	0.00%	48,860	(48,860)								
14		101000	305000 Collect & Impounding	2.50%										
15		101000	306000 Lake River & Other Intakes	0.21%		(6,865)								
16		101000	307000 Wells & Springs	2.52%	11,881,215								11,874,350	11,874,350
17		101000	308000 Supply Mains	1.11%										
18		101000	310100 Power Generation Equip Other	3.33%	843,773								828,646	828,646
19		101000	311200 Pump Equip Electric	4.42%	21,237,648	(15,127)				15,122			21,181,291	21,181,291
20		101000	311300 Pump Equip Diesel	4.42%	11,872	(32,896)							11,872	11,872
21		101000	311400 Pump Equip Hydraulic	4.42%										
22		101000	311500 Pump Equip Other	4.42%										
23		101000	311530 Pumping Equipment WT	4.42%	1,271,551								1,271,551	1,252,897
24		101000	320100 WT Equip Non-Media	4.00%										
25		101000	320200 WT Equip Filter Media	4.00%	9,718,072	(218,139)				3,442			9,503,375	9,218,744
26		101000	330000 Dist Reservoirs & Standpipes	1.67%	9,713,171								284,631	284,631
27		101000	330100 Elevated Tanks & Standpipes	1.67%										
28		101000	330200 Ground Level Facilities	1.67%										
29		101000	330400 Clearwell	1.67%										
30		101000	331001 TD Mains Not Classified by Size	1.53%	5,710,217					7,710			5,717,927	5,717,927
31		101000	331100 TD Mains 4in & Less	1.53%	21,371,152								21,371,152	21,371,152
32		101000	331200 TD Mains 6in to 8in	1.53%	28,842,764			(205,266)					31,329,478	31,329,478
33		101000	331300 TD Mains 10in to 16in	1.53%	13,774,400			(748,152)			1,189,632		27,264,414	27,264,414
34		101000	331400 TD Mains 18in & Grt	2.34%	89,876								13,774,400	13,774,400
35		101000	332000 Fire Mains	0.17%									89,876	89,876
36		101000	333000 Services	2.46%	11,273,032								11,273,032	11,273,032
37		101000	334100 Meters	6.67%	4,666,830								4,666,830	4,666,830
38		101000	334200 Meter Installations	2.51%	1,583,276								1,583,276	1,583,276
39		101000	334300 Meter Vaults	2.52%										
40		101000	335000 Hydrants	2.00%	11,793,410								11,793,410	11,498,382
41		101000	336000 Other P/E Misc	0.00%	212,320	(212,320)								
42		101000	339600 Other P/E CPS	3.31%										
43		101000	340100 Office Furniture & Equip	4.04%	334,791	(241,927)							82,864	295,028
44		101000	340200 Comp & Periph Equip	4.04%	178,150	(98,398)							92,864	92,864
45		101000	340300 Computer Software	37.70%	387,190	(387,190)							74,674	74,674
46		101000	340330 Computer Software - Other	10.057		(10,057)								
47		101000	341100 Trans Equip L1 Duty Trks	20.00%	202,657								202,657	202,657
48		101000	341200 Trans Equip Hvy Duty Trks	15.00%										
49		101000	341400 Trans Equip Other	25.00%										
50		101000	343000 Tools Shop/Garage Equip	4.02%	16,876	(8,270)							8,608	8,608
51		101000	344000 Laboratory Equipment	3.71%										
52		101000	345000 Power Operated Equipment	5.20%	30,559								30,559	30,559
53		101000	346100 Comm Equip Non-Telephone	10.30%	1,502,720	(40,016)							1,462,701	1,390,286
54		101000	346180 Remote Control & Instrumentat	10.30%	21,676					(21,676)				72,415
55		101000	346200 Comm Equip Telephone	10.30%										
56		101000	346300 Comm Equip Other	4.93%	391,639	(1,054)							390,585	395,785
57		101000	347000 Miscellaneous Equipment	4.98%	\$ 207,927,142	\$ (835,775)	\$ (510,427)	\$ 76,503	\$ (19,581)	\$ (1,167,268)	\$ 1,189,632	\$ -	\$ 206,661,426	\$ 206,661,419
58		64	Utility Plant											
59		65	Total Plant		207,927,142	(835,775)	(510,427)	76,503	(19,581)	(1,167,268)	1,189,632	-	206,661,426	206,661,419
60		66	Total Plant Per Books											
61		67	Total Plant Over(Under)											
62		68	Monthly Depreciation Expense											
63		69	Retirements											
64		70	Total Salvage (108120 & 108125)										13,024	
65		71	Total Cost of Removal (108110 & 198250)											
66		72	Accum. Depr - Approved/Calculated		20,028,276	(763,078)								
67		73	Accum. Depr - Approved/Calculated											
68		74	Accum. Depr Books											
69		75	Difference											
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Line No.	Reconcile Agua Fria Water Plant & Accum. Depr. to Amounts Previously Approved													
	Account	Sub- Account	Description	Difference	Additions 2008	Retirements 2008	Adjustments 2008	Depr. Expense 2008	Ending Balance December 2008	Additions 2009	Retirements 2009	Adjustments 2009	Depr. Expense 2009	Ending Balance December 2009
1	101000	301000	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,229	\$ -	\$ -	\$ -	\$ -	\$ 1,229
2	7	101000	302000 Franchises	(40,773)	950	-	-	-	363,720	-	-	-	-	363,720
3	8	101000	303200 Land & Land Rights SS	40,774	93,996	-	-	-	1,486,859	183,656	-	-	-	1,670,515
4	9	101000	303300 Land & Land Rights P	(0)	-	-	228,968	-	200,506	13,464	-	-	-	213,970
5	10	101000	303400 Land & Land Rights WT	0	-	-	-	-	624,652	-	-	-	-	624,652
6	11	101000	303500 Land & Land Rights TD	-	-	-	-	-	-	-	-	-	-	-
7	12	101000	304100 Struct & Imp SS	0	1,462,340	-	(2,591,975)	203,007	7,890,523	4,163,817	(6,274)	-	256,160	12,048,066
8	13	101000	304200 Struct & Imp P	0	170,452	-	-	81,995	5,007,308	225,488	-	-	86,743	5,232,796
9	14	101000	304300 Struct & Imp WT	0	429,355	-	2,591,975	60,515	4,183,341	6,487,637	-	-	78,797	10,670,978
10	15	101000	304400 Struct & Imp TD	0	88,054	-	-	62,077	3,639,006	452	-	-	60,778	3,639,459
11	16	101000	304500 Struct & Imp AG	-	-	-	-	-	-	11,419,437	-	-	-	11,419,437
12	17	101000	304600 Struct & Imp Offices	(0)	-	-	-	3,518	173,284	-	-	-	3,518	173,284
13	18	101000	304620 Struct & Imp Leasehold	-	-	-	-	-	-	-	-	-	-	-
14	19	101000	305000 Collect & Impounding	-	-	-	-	-	-	799,631	-	-	-	799,631
15	20	101000	306000 Lake, River & Other Inakes	-	-	-	-	-	-	1,177,107	-	-	-	1,177,107
16	21	101000	307000 Wells & Springs	0	(17,856)	-	-	313,321	11,856,493	3,337,174	-	-	344,488	15,193,687
17	22	101000	309000 Supply Mains	(88,876)	75,108	-	-	472	164,984	1,742,543	-	-	3,485	1,907,527
18	23	101000	310100 Power Generation Equip Other	-	15,770	-	-	27,711	844,415	2,124,930	-	-	48,840	2,969,345
19	24	101000	311200 Pump Equip Electric	0	2,328,558	(114,146)	-	970,067	23,395,701	14,676,024	(51,846)	2,072	1,265,527	38,021,951
20	25	101000	311300 Pump Equip Diesel	48	-	-	-	523	11,824	-	-	-	-	11,824
21	26	101000	311400 Pump Equip Hydraulic	(48)	-	-	-	0	1,252,897	-	-	-	-	1,252,897
22	27	101000	311500 Pump Equip Other	18,654	-	-	-	55,378	810	-	-	-	-	810
23	28	101000	311530 Pumping Equipment WT	(18,653)	(325)	-	-	810	18,328	-	-	-	-	18,328
24	29	101000	320100 WT Equip Non-Media	284,631	(626,873)	-	-	380,018	8,591,771	26,131,843	(21,544)	-	431,003	34,702,070
25	30	101000	320200 WT Equip Filter Media	(284,631)	895,524	-	-	23,250	1,180,155	683,957	-	-	48,462	1,864,112
26	31	101000	330000 Dist Reservoirs & Standpipes	0	1,448,549	-	-	164,802	11,197,134	873,941	-	-	201,585	12,171,075
27	32	101000	330100 Elevated Tanks & Standpipes	-	35,344	-	-	98	35,344	-	-	-	-	35,344
28	33	101000	330200 Ground Level Facilities	-	-	-	-	-	-	2,004,896	-	-	13,925	2,004,896
29	34	101000	330400 Cleanwell	-	-	-	-	-	4,324,861	-	-	-	5,949	4,324,861
30	35	101000	331001 TD Mains Not Classified by Size	32	1,498,414	-	-	88,394	7,216,309	(621,165)	-	-	90,854	6,595,144
31	36	101000	331200 TD Mains 4in & Less	(29)	100,088	-	-	327,438	21,471,221	69,026	(4,217)	-	328,792	21,596,030
32	37	101000	331200 TD Mains 6in to 8in	(0)	3,291,523	-	-	513,384	34,021,001	2,665,393	-	-	594,786	37,286,394
33	38	101000	331300 TD Mains 10in to 16in	0	2,380,657	-	-	443,782	29,665,071	1,060,442	-	107,067	473,108	30,832,580
34	39	101000	331400 TD Mains 18in & Grtr	(0)	164,060	-	-	322,644	13,938,460	4,217,963	-	857,000	343,622	19,013,453
35	40	101000	332000 Fire Mains	88,876	-	-	-	-	-	-	-	-	-	-
36	41	101000	333000 Services	(0)	1,265,773	(3,514)	-	297,102	12,535,292	631,787	(3,999)	-	319,514	13,163,380
37	42	101000	334100 Meters	0	693,633	(42,776)	-	124,560	5,317,887	229,600	(58,401)	-	154,595	5,487,885
38	43	101000	334200 Meter Installations	0	19,331	-	-	39,777	1,602,607	(6,570)	-	-	40,174	1,596,037
39	44	101000	334300 Meter Vaults	0	354	-	-	-	354	47,721	-	-	-	48,075
40	45	101000	335000 Hydrants	295,028	1,363,784	(2,386)	-	246,479	12,859,670	720,489	-	-	265,204	13,580,359
41	46	101000	339000 Other P/E Misc	(295,028)	(7,000)	-	-	9,534	288,028	459,788	-	-	9,534	747,816
42	47	101000	340100 Office Furniture & Equip	(0)	-	-	-	3,752	92,864	7	-	-	3,752	92,871
43	48	101000	340200 Comp & Periph Equip	0	5,954	-	-	3,273	80,628	-	(8,949)	-	3,020	71,778
44	49	101000	340300 Computer Software	-	-	-	-	-	-	5,508	-	-	682	5,508
45	50	101000	340330 Computer Software - Other	-	-	-	-	-	-	-	-	-	-	-
46	51	101000	341100 Trans Equip Li Duty Trks	0	-	-	-	50,664	202,657	-	-	-	49,821	202,657
47	52	101000	341200 Trans Equip Hvy Duty Trks	-	20,311	-	-	836	20,311	-	-	-	4,908	20,311
48	53	101000	341400 Trans Equip Other	-	112,250	-	-	29,049	112,250	-	-	-	28,058	112,250
49	54	101000	343000 Tools, Shop, Garage Equip	0	-	-	-	346	8,608	69,762	-	-	577	78,369
50	55	101000	344000 Laboratory Equipment	-	-	-	-	-	-	324,770	-	-	993	324,770
51	56	101000	345000 Power Operated Equipment	0	-	-	-	1,589	30,559	-	-	-	1,589	30,559
52	57	101000	346100 Comm Equip Non-Telephone	72,415	40,788	-	-	143,549	1,431,074	4,764	-	-	147,611	1,435,838
53	58	101000	346190 Remote Control & Instrumentali	(72,415)	209,409	-	-	19,393	281,825	3,354,025	-	-	70,957	3,835,850
54	59	101000	346200 Comm Equip Telephone	-	-	-	-	-	-	100,530	-	-	854	100,530
55	60	101000	346300 Comm Equip Other	4,800	-	-	-	19,019	385,785	-	-	-	19,019	385,785
56	61	101000	347000 Miscellaneous Equipment	(4,800)	13,635	-	-	586	18,435	3,541	-	-	961	21,975
57	62	101000	Utility Plant	7	\$ 17,572,763	\$ (162,872)	\$ 228,059	\$ 586	\$ 224,300,369	\$ 93,748,239	\$ (155,829)	\$ 981,009	\$ 961	\$ 318,873,787
58	63		Total Plant	7										
59	64		Total Plant Per Books						224,300,369					\$ 318,873,787
60	65		Total Plant Over(Under)						224,300,369					\$ 318,858,917
61	66								\$ -					\$ 14,871
62	67		Monthly Depreciation Expense					\$ 5,033,729					\$ 5,851,647	
63	68		Retirements					(162,872)					(155,829)	
64	69		Total Salvage (108120 & 108125)					13,024					13,024	
65	70		Total Cost of Removal (108110 & 108250)					(9,356)					0	
66	71		Accum. Depr. - Apprvd/Calculated					\$ 4,874,525	\$ 23,426,596				\$ 5,708,841	\$ 29,135,438
67	72		Accum Deprec Books					23,543,907	29,165,718					\$ 57,709,625
68	73		Difference					\$ (117,311)	\$ (30,261)					\$ (30,261)

Line No.	Object	Sub Account	Description	Depr. Expense Jun-10	Ending Balance June 2010	Company Proposed Depreciation Rates	Annual Depreciation Expense times TYE	Col [AG] * [AH]
Reconcile Agua Fria Water Plant & Accum. Depr								
to Amounts Previously Approved								
6	101000	301000	Organization	\$ -	\$ -	0.00%	-	-
7	101000	302000	Franchises	-	363,720	0.00%	-	-
8	101000	303200	Land & Land Rights SS	-	1,658,534	0.00%	-	-
9	101000	303300	Land & Land Rights P	-	1,446,137	0.00%	-	-
10	101000	303500	Land & Land Rights TD	-	639,523	0.00%	-	-
11	101000	304100	Struct & Imp SS	135,935	299,442	0.00%	-	-
12	101000	304200	Struct & Imp P	51,492	8,976,652	3.00%	299,300	299,300
13	101000	304300	Struct & Imp WT	89,492	7,091,340	2.40%	170,192	170,192
14	101000	304400	Struct & Imp TD	30,389	10,746,814	2.40%	257,924	257,924
15	101000	304500	Struct & Imp AG	30,389	3,639,459	3.00%	108,184	108,184
16	101000	304600	Struct & Imp AG	95,968	11,575,429	2.40%	277,810	277,810
17	101000	304600	Struct & Imp AG	95,968	11,575,429	2.40%	277,810	277,810
18	101000	304620	Struct & Imp Leasehold	9,287	-	3.00%	5,199	5,199
19	101000	305000	Collect & Impounding	9,287	748,278	2.00%	-	-
20	101000	306000	Lake, River & Other Intakes	14,796	1,190,866	2.00%	14,966	14,966
21	101000	307000	Wells & Springs	195,484	14,953,147	2.50%	373,829	373,829
22	101000	309000	Supply Mains	10,591	2,044,995	2.50%	51,125	51,125
23	101000	310100	Power Generation Equip Other	10,591	2,044,995	2.50%	51,125	51,125
24	101000	311200	Pump Equip Electric	48,727	3,000,913	3.33%	99,930	99,930
25	101000	311300	Pump Equip Diesel	750,393	30,174,287	4.60%	1,388,017	1,388,017
26	101000	311400	Pump Equip Hydraulic	261	11,624	4.60%	544	544
27	101000	311500	Pump Equip Other	-	-	4.60%	-	-
28	101000	311530	Pumping Equipment WT	27,689	1,252,897	4.60%	57,633	57,633
29	101000	320100	WT Equip Non-Media	405	18,328	4.60%	843	843
30	101000	320200	WT Equip Filter Media	702,396	35,518,866	5.75%	2,042,335	2,042,335
31	101000	330000	Dist Reservoirs & Standpipes	37,381	1,872,107	11.50%	215,292	215,292
32	101000	330100	Elevated Tanks & Standpipes	104,673	12,895,391	1.85%	238,565	238,565
33	101000	330200	Ground Level Facilities	295	35,344	1.85%	654	654
34	101000	330400	Cleanwell	8,365	1,029	1.85%	19	19
35	101000	331001	TD Mains Not Classified by Size	96,327	4,375,415	2.40%	105,010	105,010
36	101000	331100	TD Mains 4in & Less	51,409	6,847,615	2.14%	148,539	148,539
37	101000	331200	TD Mains 6in to 8in	165,008	21,613,186	3.00%	646,396	646,396
38	101000	331300	TD Mains 10in to 16in	288,007	38,504,649	2.14%	823,999	823,999
39	101000	331400	TD Mains 18in & Gtr	237,195	31,759,087	2.14%	679,644	679,644
40	101000	332000	Fire Mains	232,584	20,743,785	2.14%	443,917	443,917
41	101000	333000	Services	163,384	13,234,519	2.14%	496,294	496,294
42	101000	334100	Meters	185,605	5,707,843	3.75%	342,471	342,471
43	101000	334200	Meter Installations	20,030	1,598,037	6.00%	39,901	39,901
44	101000	334300	Meter Vaults	142	68,062	2.51%	1,708	1,708
45	101000	335000	Hydrants	135,926	13,647,122	2.89%	408,049	408,049
46	101000	339300	Other P/E Misc	-	-	3.33%	-	-
47	101000	339600	Other P/E CPS	12,352	748,089	3.33%	24,911	24,911
48	101000	340100	Office Furniture & Equip	1,882	93,485	4.50%	4,207	4,207
49	101000	340200	Comp & Periph Equip	1,450	71,779	10.00%	7,178	7,178
50	101000	340300	Computer Software	1,036	5,506	20.00%	1,102	1,102
51	101000	340330	Computer Software - Other	-	-	20.00%	-	-
52	101000	341100	Trans Equip L1 Duty Trks	20,270	202,657	16.00%	32,425	32,425
53	101000	341200	Trans Equip Hvy Duty Trks	1,523	20,311	11.43%	2,322	2,322
54	101000	341400	Trans Equip Other	14,029	112,250	13.33%	14,963	14,963
55	101000	343000	Tools, Shop, Garage Equip	1,585	79,185	4.00%	3,167	3,167
56	101000	344000	Laboratory Equipment	6,065	328,596	4.00%	13,143	13,143
57	101000	345000	Power Operated Equipment	795	30,559	4.00%	1,222	1,222
58	101000	346100	Comm Equip Non-Telephone	73,946	1,435,638	10.00%	143,584	143,584
59	101000	346190	Remote Control & Instrumental	186,940	3,731,689	10.00%	373,169	373,169
60	101000	346200	Comm Equip Telephone	5,213	101,705	10.00%	10,171	10,171
61	101000	346300	Comm Equip Other	9,510	385,785	10.00%	38,579	38,579
62	101000	347000	Miscellaneous Equipment	595	25,655	6.25%	1,616	1,616
Utility Plant					\$ 316,802,415			
Total Plant					316,802,415			
Total Plant Per Books					316,802,415			
Total Plant Over(Under)					\$ -			
Monthly Depreciation Expense								
69	Retirements				\$ 4,171,594		\$	10,433,247
70	Total Salvage (108120 & 108125)				(56,787)			
71	Total Cost of Removal (108110 & 186250)				13,024			
72	Accum. Depr. - Approved/Calculated				\$ (47,522)			
73	Accum Deprec Books				\$ 4,078,329			
74	Difference				\$ 33,213,787			
75					\$ 33,277,601			
					\$ (63,634)	SUM-1		
					Depreciation Plant		\$	312,391,830
					Depreciation Expense			10,433,247
					Composite Depreciation Rate			3.34%



RESIDENTIAL UTILITY CONSUMER OFFICE

www.azruco.gov

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Janice K. Brewer
Governor

Patrick J. Quinn
Director

April 15, 2014

Sheryl Hubbard
2355 W. Pinnacle Peak Road, Suite 300
Phoenix, Arizona 85027
shubbard@epcor.com

Re: RUCO's First Set of Data Requests to EPCOR Water Arizona, Inc. - ACC
Docket No. WS-01303A-14-0010.

Dear Ms. Hubbard:

Attached is the Residential Utility Consumer Office's ("RUCO") First Set of Data Requests to Chaparral City Water Company ("Company"). RUCO should expect to receive the Company's response on or before Friday, April 25, 2014.

Please indicate the person or persons responsible for compilation of the information provided in response to these Data Requests, and the witness to whom questions regarding that information should be directed. Please see the attached list of definitions and explanations for further instructions.

These requests are continuing in nature. Accordingly, the Company is requested to supplement prior responses if it receives or generates additional information, reports, or other data within the scope of these data requests between the time of the original response and the hearing.

RUCO's First Set of Data Requests

April 15, 2014

Page 2

If any request is considered overly burdensome or would require the production of a voluminous amount of material, contact me at RUCO as soon as possible to discuss clarification or possible limits to the Company's response.

Please provide one copy of the requested data directly to each of the following addresses:

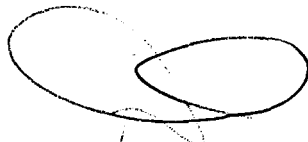
1) Daniel W. Pozefsky
Chief Counsel
Residential Utility Consumer Office
1110 West Washington Street
Suite 220
Phoenix, Arizona 85007
dpozefsky@azruco.gov

2) Robert B. Mease
Chief Accounting and Rates
Residential Utility Consumer Office
1110 West Washington Street
Suite 220
Phoenix, Arizona 85007
rmease@azruco.gov

If you have any questions, please do not hesitate to contact me.

Thank you for your time and cooperation.

Very truly yours,

A handwritten signature in black ink, consisting of a large, stylized 'D' followed by a smaller, more complex shape that appears to be the letters 'W' and 'P' intertwined.

Daniel W. Pozefsky
Chief Counsel